IN THE HIGH COURT OF JUDICATURE AT BOMBAY

NAGPUR BENCH, NAGPUR.

INCOME TAX REFERENCE NO. 17 OF 1995.

Commissioner of Income Tax .vs. Hemraj Uttamchand

Office Notes, Office Memoranda of Coram, appearances, Court's orders or directions and Registrars orders.	Court's or Judge's orders.

CORAM: J.P. DEVADHAR & B.P. DHARMADHIKARI, JJ.

DATED : JUNE 25, 2007.

Mr. A.S. Jaiswal, learned Counsel for the revenue, states that the tax effect involved herein is Rs.84,000/-. In view of the smallness of the tax effect and in the light of judgment of this Court in the case of **C.I.T. .vs. Pithwa Engineering Works reported in 276 I.T.R. 519,** the reference is returned unanswered.

JUDGE. **JUDGE.**

J.